

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income², 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2008–09 income year were sourced from 2010 fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fund statistics' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*. 'APRA & other funds' includes APRA regulated funds, funds that nominated 'other' on their tax return and non-regulated funds.

2 The 'Taxable income' referred to here refers to the 'Taxable income' item found in the 'Calculation statement' section of the fund annual income tax return.

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		Loss/nil	\$1 - \$1,999	\$2,000 - \$9,999	\$10,000 - \$49,999
APRA and other funds					
Number of funds	No.	1,815	490	695	770
Net capital gain	No.	70	30	135	170
	\$	2,642,370	176,601	432,050	2,621,244
Gross interest	No.	1,705	490	690	765
	\$	8,410,706	1,180,683	1,347,151	3,070,829
Gross foreign income	No.	1,290	400	565	640
	\$	4,658,878	7,193,708	683,729	1,241,258
Net Foreign Income	No.	1,275	395	560	635
	\$	4,639,068	7,192,626	653,484	1,240,532
Dividends unfranked	No.	865	290	475	590
	\$	1,211,443	268,921	492,468	1,033,066
Dividends franked	No.	1,290	400	630	715
	\$	10,710,768	2,446,699	4,343,669	8,711,169
Franking Credit	No.	1,290	400	630	715
	\$	4,591,580	1,049,997	1,860,641	3,738,930
Trust distributions unfranked	No.	1,010	345	445	495
	\$	1,366,118	120,182	152,750	205,714

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999
APRA and other funds				
Number of funds	No.	240	130	30
Net capital gain	No.	55	30	5
	\$	3,565,685	2,169,754	155,830
Gross interest	No.	240	130	25
	\$	5,762,358	3,238,590	3,520,567
Gross foreign income	No.	200	110	20
	\$	794,735	7,911,574	2,807,178
Net Foreign Income	No.	200	110	20
	\$	794,428	7,722,626	2,793,628
Dividends unfranked	No.	210	90	5
	\$	627,395	517,508	144,458
Dividends franked	No.	230	95	5
	\$	4,741,606	4,262,040	1,043,031
Franking Credit	No.	230	95	5
	\$	2,031,441	1,767,121	447,012
Trust distributions unfranked	No.	170	85	15
	\$	133,735	646,315	432,389

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		\$1,000,000 - \$4,999,999	\$5,000,000 or more	Total
APRA and other funds				
Number of funds	No.	80	245	4,500
Net capital gain	No.	5	15	515
	\$	2,908,463	45,194,428	59,866,425
Gross interest	No.	80	240	4,360
	\$	19,554,781	2,504,544,636	2,550,630,301
Gross foreign income	No.	60	225	3,515
	\$	19,550,040	9,877,727,464	9,922,568,564
Net Foreign Income	No.	60	220	3,475
	\$	18,964,910	7,072,163,725	7,116,165,027
Dividends unfranked	No.	20	95	2,645
	\$	1,199,439	411,617,478	417,112,176
Dividends franked	No.	20	100	3,490
	\$	9,554,933	2,550,089,074	2,595,902,989
Franking Credit	No.	20	100	3,485
	\$	4,078,239	1,081,265,214	1,100,830,175
Trust distributions unfranked	No.	55	205	2,820
	\$	21,473,470	527,675,594	552,206,267

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		Loss/nil	\$1 - \$1,999	\$2,000 - \$9,999	\$10,000 - \$49,999
Trust distributions franked	No.	1,145	380	505	545
	\$	2,114,028	358,641	462,990	682,175
Trust distributions franking credit	No.	1,155	380	500	560
	\$	3,716,696	196,039	260,499	414,646
Trust distributions other	No.	1,400	425	600	675
	\$	44,110,396	1,143,393	1,570,889	5,599,088
Gross taxable employer contributions	No.	70	25	150	360
	\$	4,603,713,834	190,005,615	2,931,178	6,454,187
Gross taxable employee or depositor contributions	No.	30	5	10	55
	\$	263,430,912	1,597,665	32,628	1,030,210
Assessable contributions	No.	70	25	155	400
	\$	831,340,162	35,713,404	2,963,806	7,484,397
Other income	No.	1,145	330	500	515
	\$	5,860,880	1,372,774	101,177	232,027
Total income	No.	1,745	490	695	770
	\$	922,543,260	51,256,518	14,768,240	35,585,953

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999
Trust distributions franked	No.	180	85	20
	\$	539,169	2,750,219	2,470,147
Trust distributions franking credit	No.	185	95	20
	\$	378,434	1,783,020	1,275,707
Trust distributions other	No.	210	120	20
	\$	2,320,402	13,649,194	3,035,812
Gross taxable employer contributions	No.	160	80	20
	\$	855,261,111	3,276,758,489	15,092,249
Gross taxable employee or depositor contributions	No.	60	35	5
	\$	8,728,581	89,438,557	832,136
Assessable contributions	No.	200	95	20
	\$	96,412,152	555,871,265	16,019,609
Other income	No.	140	80	10
	\$	725,315	1,625,011	187,806
Total income	No.	240	130	30
	\$	118,340,830	597,282,857	31,974,483

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		\$1,000,000 - \$4,999,999	\$5,000,000 or more	Total
Trust distributions franked	No.	60	210	3,125
	\$	23,244,002	2,297,009,036	2,329,630,407
Trust distributions franking credit	No.	60	215	3,165
	\$	11,125,838	1,253,232,556	1,272,383,435
Trust distributions other	No.	60	210	3,720
	\$	47,638,398	5,717,123,257	5,836,190,829
Gross taxable employer contributions	No.	60	225	1,145
	\$	393,592,500	47,103,028,868	56,446,838,031
Gross taxable employee or depositor contributions	No.	25	170	385
	\$	7,288,687	3,051,339,592	3,423,718,968
Assessable contributions	No.	55	225	1,250
	\$	137,848,389	46,632,033,282	48,315,686,466
Other income	No.	40	205	2,965
	\$	5,347,862	13,403,521,491	13,418,974,343
Total income	No.	80	245	4,430
	\$	303,500,940	83,782,362,126	85,857,615,207

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		Loss/nil	\$1 - \$1,999	\$2,000 - \$9,999	\$10,000 - \$49,999
SMSF funds					
Number of funds	No.	85,575	25,915	51,700	108,850
Net capital gain	No.	11,500	2,940	6,675	18,590
	\$	377,101,481	47,826,434	79,653,227	304,013,583
Gross rent and other leasing and hiring income	No.	9,990	2,355	5,770	17,730
	\$	496,623,250	75,079,171	128,513,734	470,560,551
Gross interest	No.	75,475	23,480	46,705	100,840
	\$	963,232,825	154,181,099	219,419,612	678,960,367
Gross foreign income	No.	37,390	10,505	18,520	44,735
	\$	81,042,473	17,963,633	23,921,574	66,978,273
Net Foreign Income	No.	37,340	10,490	18,485	44,650
	\$	79,775,122	17,852,888	23,652,885	66,234,412
Gross distribution from partnerships	No.	555	120	320	1,085
	\$	14,460,285	2,257,841	2,824,382	15,752,109
Dividends unfranked	No.	36,365	9,920	19,825	52,275
	\$	91,110,961	16,737,718	24,189,158	84,076,749

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999
SMSF funds				
Number of funds	No.	61,975	38,620	430
Net capital gain	No.	11,910	8,760	215
	\$	413,365,303	653,330,860	95,464,042
Gross rent and other leasing and hiring income	No.	14,110	14,305	160
	\$	588,701,138	1,019,295,215	44,447,060
Gross interest	No.	58,940	37,490	420
	\$	732,213,279	894,349,657	29,176,140
Gross foreign income	No.	29,355	19,195	185
	\$	71,055,420	78,720,242	3,064,246
Net Foreign Income	No.	29,315	19,180	185
	\$	70,365,755	77,941,067	3,064,236
Gross distribution from partnerships	No.	955	965	15
	\$	23,619,351	40,295,819	2,072,721
Dividends unfranked	No.	33,660	22,580	215
	\$	88,986,274	102,286,162	2,659,795

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income ²		\$1,000,000 - \$4,999,999	\$5,000,000 or more	Total
SMSF funds				
Number of funds	No.	125	5	373,195
Net capital gain	No.	80	5	60,675
	\$	119,001,501	6,152,071	2,095,908,502
Gross rent and other leasing and hiring income	No.	30	5	64,445
	\$	7,583,746	167,706	2,830,971,571
Gross interest	No.	120	5	343,475
	\$	15,927,390	2,811,300	3,690,271,669
Gross foreign income	No.	50	5	159,940
	\$	2,401,575	314	345,147,750
Net Foreign Income	No.	50	5	159,700
	\$	2,401,575	314	341,288,254
Gross distribution from partnerships	No.	5	0	4,020
	\$	30,627	0	101,313,135
Dividends unfranked	No.	60	5	174,900
	\$	666,860	5,511	410,719,188

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		Loss/nil	\$1 - \$1,999	\$2,000 - \$9,999	\$10,000 - \$49,999
Dividends franked	No.	50,890	14,470	29,725	72,030
	\$	878,737,108	154,231,259	211,407,517	695,159,832
Franking Credit	No.	50,885	14,470	29,705	72,015
	\$	376,035,206	66,048,354	90,512,502	297,592,448
Gross distribution from trusts	No.	45,915	12,470	22,845	56,095
	\$	538,304,891	92,998,684	133,814,574	414,541,148
Gross taxable employer contributions	No.	6,430	7,210	28,745	76,880
	\$	39,856,165	16,946,399	160,069,647	1,486,380,011
Gross taxable employee or depositor contributions	No.	890	685	3,015	16,335
	\$	8,333,059	1,574,880	15,178,606	392,709,337
Assessable contributions	No.	7,150	7,790	31,005	88,575
	\$	48,065,690	18,521,904	175,236,676	1,879,116,072
Other income	No.	8,775	2,630	4,520	10,625
	\$	102,247,039	5,280,081	11,818,036	38,419,353
Total income	No.	80,345	25,910	51,700	108,850
	\$	3,967,495,696	651,352,613	1,101,726,135	4,946,558,632

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999
Dividends franked	No.	43,570	28,820	325
	\$	754,474,121	876,963,692	36,974,881
Franking Credit	No.	43,565	28,815	325
	\$	322,983,152	375,339,954	15,823,786
Gross distribution from trusts	No.	36,350	24,745	275
	\$	478,082,745	725,775,093	43,510,758
Gross taxable employer contributions	No.	46,095	29,070	305
	\$	2,208,427,303	2,132,288,210	24,539,450
Gross taxable employee or depositor contributions	No.	19,455	14,335	145
	\$	959,339,457	1,068,097,414	27,029,849
Assessable contributions	No.	58,700	37,090	380
	\$	3,167,855,640	3,200,468,897	51,569,299
Other income	No.	7,250	5,540	85
	\$	41,934,605	81,874,491	9,673,732
Total income	No.	61,975	38,620	430
	\$	6,684,909,369	8,053,443,929	334,436,450

Taxation statistics 2009–10

Table 4B: Fund tax

Selected items, by taxable income, 2009–10 income year¹

Income items by taxable income²		\$1,000,000 - \$4,999,999	\$5,000,000 or more	Total
Dividends franked	No.	90	5	239,925
	\$	22,557,736	21,172	3,630,527,318
Franking Credit	No.	90	5	239,875
	\$	9,667,540	9,074	1,554,012,016
Gross distribution from trusts	No.	85	5	198,780
	\$	50,537,102	4,652	2,477,569,647
Gross taxable employer contributions	No.	95	5	194,835
	\$	12,151,596	250,779	6,080,909,560
Gross taxable employee or depositor contributions	No.	35	0	54,895
	\$	12,120,200	0	2,484,382,802
Assessable contributions	No.	105	5	230,795
	\$	24,271,796	250,779	8,565,356,753
Other income	No.	35	5	39,460
	\$	3,558,962	199,940,811	494,747,110
Total income	No.	125	5	367,955
	\$	256,204,835	209,363,390	26,205,491,049